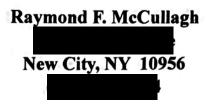
Exhibit 21



May 29, 2024

Honorable Pamela K. Chen United States District Judge Eastern District of New York 225 Cadman Plaza East Brooklyn, NY 11201

Dear Judge Chen,

My name is Raymond McCullagh. I am retired from the Clarkstown Police Department in New City, NY where I served as the Chief of Police until my retirement in April, 2021. Michael McMahon is my first cousin. I have known him for his entire life, and since I was 5 years old. Michael is one of nine children, the son of first generation Americans. Michael, his parents and his siblings lived in a small apartment on Decatur Avenue in the Bronx in what became a hardscrabble area. They eventually moved up to the suburbs of Rockland County NY where they realized their American dream. Michael never had to return to the Bronx, but he made the choice to when he became a New York City Police Officer. He could have easily have stayed in the comfort of suburbia, but chose to give back to the next wave of American dreamers living in the Bronx.

Michael McMahon promised to protect and serve the people of the City of New York. The only thing he was promised in return was low pay, dangerous conditions and work hours that were not conducive to good physical and mental health. Michael, being the person that he is, readily accepted this challenge. Not only did he meet these expectations, but he truly flourished to the tune of 75 medals awarded in his injury shortened career, including the illustrious Combat Cross, after he came under fire and helped protect the lives of the residents of the Bronx and his fellow officers.

On a personal level, I watched Mike grow up to become one of the finest people I know. He is always there when someone is in need while never seeking recognition or recompense. He became the glue holding his family together when hard times hit. When his sister and father were both diagnosed with terminal cancer at the same time, Mike cared for them lovingly and tenderly, wanting only to give them peace and comfort.

This legal ordeal that Michael has been through has brought great pain and suffering to Michael and those who know and love him. The actions for which he was convicted of are not indicative the Michael McMahon I have known my entire life. While you are considering Michael's sentence, I would respectfully ask you to keep in mind everything Michael has done for his family, his community and, most selflessly, for the people of the City of New York. The McMahon family has already suffered more than anyone should. In the words of Abraham Lincoln, "I have always found that mercy bears richer fruits than strict justice".

Respectfully,

Raymond F. McCullagh

Chief of Police (Retired)

Clarkstown Police Department

New City, NY 10956